W/C

KOBAYASHI SUGITA & GODA ATTORNEYS - AT - LAW

999 Bishop Street, Suite 2600 Honolulu, Hawaii 96813-4430

Telephone: 808-539-8700 Facsimile: 808-539-8799 E-Mail: Irs@ksglaw.com Bert T. Kobayashi, jr.*
Kenneth Y. Sugita*
Alan M. Goda*
Dale W. Lee*
Lex R. Smith*
David L. Monroy*
Wendell H. Fuji*
Robert K. Ichikawa*
Janeen-Ann A. Olds*
Clifford K. Higa*
Charles W. Call*
John F. Lezak*
Larry I. Myers*
Craig K. Shikuma*
Christopher T. Kobayashi*
Ruth K. Oh*
Burt T. Lau*
Ronald T. Ogornori*
David B. Tongg*
Bruce A. Nakamura*
Lanson K. Kupau*
Jonathan A. Kobayashi*
Nathan H. Yoshimolo*
*A Law Corporation

Brendan S. Bailey Ceorge Gusman III Kenneth M. Nakason Curtis K. Salid Jesse W. Schiel Duane C. Seabolt Joseph A. Stewart Ann C. Teranishi Robert A. Ueoka Thomas H. Yee

September 28, 2005

Tim Hogan, Esq. Lynch, Ichida, Thompson, Kim & Hirota First Hawaiian Tower Suite 1405 Honolulu, Hawaii 96813

Re: Production of Files

Dear Mr. Hogan:

In view of your recent correspondence representing that you cannot access many of the the files that I produced to you, please return the disk drive and dvd to me. I shall have an expert review them and take any steps necessary to assure that the files are readable.

Very truly yours,

LEX R. SMITH

for

KOBAYASHI, SUGITA & GODA